



**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE**

**Office of the Principal Commissioner RA and  
Ex-Officio Additional Secretary to the Government of India**  
8<sup>th</sup> Floor, World Trade Centre, Cuff Parade,  
Mumbai- 400 005

F. NO. 198/100-104/SZ/2018-RA/6247

Date of Issue: ~~11.11.2020~~

01.12.2020

656-660

ORDER NO. /2020-CX (SZ) /ASRA/Mumbai, DATED 27.11.2020  
OF THE GOVERNMENT OF INDIA PASSED BY SHRI. SHRAWAN KUMAR,  
PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO  
THE GOVERNMENT OF INDIA, UNDER SECTION 35EE OF THE CENTRAL  
EXCISE ACT, 1944.

Applicant : The Commissioner of CGST, Madurai.

Respondent : M/s Sivaraj Spinning Mills (P) Ltd., Dindigul.

Subject : Revision Applications filed under section 35EE of the Central  
Excise Act, 1944 against the Order-in-Appeal No. MAD-CEX-  
000-APP-263 to 267/2017 dated 30.11.2017 passed by the  
Commissioner of GST & Central Excise (Appeals),  
Coimbatore.

**ORDER**

This Revision Application is filed by The Commissioner of CGST, Madurai (hereinafter referred to as "the department") against the Order-in-Appeal No. MAD-CEX-000-APP-263 to 267/2017 dated 30.11.2017 passed by the Commissioner of GST & Central Excise (Appeals), Coimbatore.

2. The case in brief is that M/s Sivaraj Spinning Mills (P) Ltd., Thadicombu, Dindigul (hereinafter referred to as "the respondents") are engaged in manufacturing of cotton yarn, falling under Chapter No. 52 of the Central Excise Tariff Act, 1985 and clearing the same for home consumption as well as for export. They are also exporting the goods manufactured by other units as Merchant Exporter. The respondents are availing full exemption under Notification No. 30/2004-CE dated 09.07.2004 for their home clearances and are availing Notification No.29/2004-CE dated 09.07.2004 as amended by Notification No. 7/2012-CE dated 17.03.2012 for payment of duty under concessional rate on their export goods under claim of rebate. The respondents have filed 5 rebate claims claiming rebate of duty paid on export goods, as per the provisions of Notification No. 19/2004-CE (NT) dated 06.09.2004 as amended issued under Rule 18 of Central Excise Rules, 2002 along with copies of relevant export documents. The Assistant Commissioner, Central Excise, Dindigul I Division, Dindigul after due process of law, sanctioned the rebate claims filed by the respondent.

3. The Department filed an appeal against the said Order in original before Commissioner (Appeals), GST & Central Excise, Coimbatore. The Appellate Authority vide impugned Order in Appeal upheld the original order and rejected the appeal filed by the department.

4. Being aggrieved with the impugned order in appeal, the department had filed this Revision Application under Section 35EE of the Central Excise Act, 1944 before the Government on the ground mentioned therein.

5. The Government has dealt with the similar issue involved in the instant Revision Application and has passed the Revision Orders in respect of Revision Applications filed by the department in various other cases.

6. Now, the department vide their letter C. No. IV/16/376/2016-Review dated 04.03.2020 have informed this office that the Principal Chief Commissioner of GST, Chennai had instructed to withdraw similar cases before Revision Authority. Accordingly, the department has requested this office to allow them to withdraw the instant Revision Application.

7. Under such circumstances, Government, without going into the merits of the case, allows the department to withdraw the Revision Application bearing F. No. 198/100-104/SZ/2018-RA.

8. The Revision Application is thus dismissed as withdrawn.

*Shrawan*  
27/11/2020  
(SHRAWAN KUMAR)

Principal Commissioner & Ex-Officio  
Additional Secretary to Government of India

656-660  
ORDER No. /2020-CX (SZ) /ASRA/Mumbai DATED 27.11.2020

To,  
The Commissioner of Central GST & Central Excise,  
Central Revenue Building, Bibikulam,  
Madurai- 625 002.

Copy to:

1. M/s Sivaraj Spinning Mills (P) Ltd., S.F. No. 1931/5, Thadicombu, Dindigul, Tamilnadu - 624 709.
2. The Commissioner, CGST & Central Excise, (Appeals), Coimbatore, 4, Lal Bahadur Shashtri Marg, C.R. Buildings, Madurai -2.
3. The Assistant Commissioner, CGST & CX, Dindigul I Division, P.B. 47, No. 68, R. M. Colony Road, Nehruji Nagar, Dindigul - 624 001.
4. Sr. P.S. to AS (RA), Mumbai
5. Guard file
6. Spare Copy